



Village of Deerfield

REMITTANCE INSTRUCTIONS

FOOD AND BEVERAGE TAX RETURN

The food and beverage tax is due monthly. Payment of the tax must be made to the Village of Deerfield no later than the 20th day of each month following the month in which the tax was collected (March's return will be due on or before the 20th day of April). Along with the tax payment, business owners must submit a completed Prepared Food and Beverage Tax Monthly Remittance Form and a copy of the State of Illinois forms ST-1 and ST-2, if applicable. **Please note that post dated checks will not be accepted.**

If any tax imposed by this article is not paid when due, the Village of Deerfield Municipal Code Section 9-90 provides for a late payment penalty equal to two percent (2%) of the unpaid tax to be added for each month, or any portion thereof. Any taxpayer found guilty of violating, disobeying, omitting, neglecting or refusing to comply with any of the provisions of this Article, shall be subject to penalties provided in Section 9-95 of the Municipal Code. Any person subjected to the penalties provided in Section 9-95, will not be discharged or released from the payment of any tax due to the Village.

Follow these steps to complete the Prepared Food and Beverage Tax Monthly Remittance Form:

- Line 1. Enter total State of Illinois taxable receipts. This is Line 3 of the Illinois Department of Revenue ST-1 Form.
- Line 2. Enter the total amount of Village of Deerfield deductions, if any. Use Village of Deerfield Schedule FB to deduct packaged liquor sales and other items not subject to the Village's Food and Beverage Tax.
- Line 3. Subtract Line 2 from Line 1. Enter total taxable receipts from sales of prepared food and beverages subject to the Village of Deerfield Food and Beverage Tax.
- Line 4. Multiple the amount on Line 3 by 1% (0.01).
- Line 5. If payment is made after due date multiply amount due on Line 4 by 2% (0.02) per month.
- Line 6. Add Lines 4 and 5. Make check payable to the Village of Deerfield for this amount.

Mail to:

Village of Deerfield
Food and Beverage Tax
850 Waukegan Road
Deerfield, IL 60015